



State of Georgia
Department of Revenue
Taxpayer Services Division
Procedures and Specifications for Magnetic Media Reporting Wage and Tax Information

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Commissioner

The Georgia Department of Revenue (DOR) requires employers reporting 250 or more income statements to submit them via electronic or magnetic media (Reg 560-7-8-.33). Employers reporting less than 250 income statements have the option of filing them via paper copies, electronic or magnetic media. Refer to SSA Publication EFW2 (formerly MMREF-1) for records and specifications. You may view this publication on their website, www.socialsecurity.gov/employer.

Employers can file income statements electronically using the Georgia eFile & ePay System. For more information on eFile, visit website <http://www.dor.ga.gov/busEfileEpay.aspx>.

We require a duplicate copy of all records submitted to the federal government. In addition, the RS record for reporting state wages and income tax is required. The record layout is listed below.

RS RECORD SPECIFICATIONS

Line Location	Field Name	Length	Specifications
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Follow EFW2
5-9	Taxing Entity Code	5	
10-18	SSN	9	If no SSN is available enter zeros
19-33	Employee First Name	15	
34-48	Employee Middle Name or Initial	15	
49-68	Employee Last Name	20	
69-72	Suffix	4	
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc) Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address (street address). Cannot be blank. Left justify
117-138	City	22	
139-140	State Abbreviation	2	For Foreign address, fill with blanks
141-145	Zip Code	5	For Foreign address, fill with blanks
146-149	Zip Code Extension	4	**If not applicable, fill with blanks**
150-154	Blank	5	Fill with blanks
155-177	Foreign State/Province	23	Follow EFW2
178-192	Foreign Postal Code	15	Follow EFW2
193-194	Country Code	2	Follow EFW2
195-196	Optional Code	2	Fill with blanks
197-202	Reporting Period	6	Fill with blanks
203-213	State Qtrly Unemployment Ins Total Wages	11	Fill with blanks
214-224	State Qtrly Unemployment Ins Total Taxable Wages	11	Fill with blanks
225-226	Number of weeks worked	2	Fill with blanks
227-234	Date first employed	8	Fill with blanks
235-242	Date of separation	8	Fill with blanks
243-247	blank	5	Fill with blanks
248-267	State Employer Account Number	20	Fill with blanks
268-273	Blank	6	Fill with blanks
274-275	State Code	2	Numeric code
276-286	State Taxable Wages	11	
287-297	State Income Tax Withheld	11	
298-307	Other State Data - Period End Date	10	mm/dd/yyyy (last day of tax year)
308	Tax Type Code	1	Follow EFW2

309-319	Local Taxable Wages	11	Fill with blanks
320-330	Local Income Tax Withheld	11	Fill with blanks
331-339	State Control Number - Withholding Number	9	No hyphen and include alpha characters
340-396	Employer's Name	57	
397-418	Employer's Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc) Left justify and fill with blanks.
419-440	Employer's Delivery Address	22	Enter the employee's delivery address (street address). Cannot be blank. Left justify
441-462	Employer's City	22	
463-464	Employer's State Abbreviation	2	
465-469	Employer's Zip Code	5	
470-473	Employer's Zip Code Extension	4	**If not applicable, fill with blanks**
474-482	Employer's FEIN	9	
483-487	Blank	5	
488-512	Blank	25	Fill with blanks-reserved for SSA use

NOTE: The State of Georgia Department of Revenue requires the end of line character in position 513 of each line.

DOR accepts the same diskette size as SSA. We also accept cartridge and CD-ROM. DOR does not accept filing by OWRS, EDT or VAN. Do not compress files on cartridges.

Magnetic media must be submitted along with a Form G-1003 Income Statement Transmittal for each withholding account contained on the media. This form is the last coupon in the payment book mailed each year to employers with an active withholding account. It is also available on our website at

http://www.dor.ga.gov/inctax/withholding/TSD_Withholding_Income_Statement_Transmittal_Form_G1003.pdf.

Include an external label on all media listing the employer's name, withholding number and tax year of the report.

Mail the magnetic media and Form(s) G-1003 to:

Georgia Department of Revenue
Processing Center
P.O. Box 105685
Atlanta, GA 30348-5685

NON-WAGE STATEMENT REPORTING (1099s, ETC.)

DOR participates in the Combined Federal/State Filing Program for reporting non-wage statements that do not have Georgia income tax withheld. Statements containing Georgia income tax withholding must be reported directly to DOR.

For non-wage statement reporting, DOR has adopted the format contained in IRS Publication 1220. We require a duplicate copy of all records submitted to the federal government. In addition, state withholding information is required in all applicable fields in the B Record, following the format listed for this information in IRS Publication 1220.

FREQUENTLY ASKED QUESTIONS

Q. Can submissions consist of multiple diskettes/CDs/cartridges?

- A. If the size of the wage report exceeds the capacity of a single media, a file may be split into multiple files and submitted on multiple media, one file per media. Please use the same type media for a single submission.

Q. What is the due date for submitting income statements to the Department of Revenue?

- A. Income statements are due on February 28 of the following tax year. If that date is a weekend or holiday, statements are due on the next business day. If a business closes or ceases to have employees during the taxable year, income statements are due with the final return within 30 days after that date. (O.C.G.A. § 48-7-106(a))

Q. What is the due date for providing income statements to employees?

- A. Income statements showing wages paid and tax withheld must be provided to employees no later than January 31 of the following tax year. (O.C.G.A. § 48-7-105)

Q. How can employers and payers obtain blank copies of income statements (W-2s, 1099s, etc)?

- A. Employers and payers can request blank copies of income statements by telephoning the IRS at 1-800-829-3676 or visiting the IRS website at www.ustreas.gov.

Q. Can employers request an extension to submit income statements to the Department of Revenue?

- A. Yes. Requests are approved for a reasonable time, not to exceed 30 days, and do not extend the date for remitting tax. A separate request is required if additional time is needed. Requests should be mailed to the Taxpayer Services Division, P. O. Box 49432, Atlanta, GA, 30359. (O.C.G.A. § 48-7-106(b))

Q. Can employers request a waiver from filing magnetic media?

- A. Employers may obtain a waiver from filing magnetic media by submitting a written request to the Taxpayer Services Director at least 30 days before the filing due date. The request must explain the undue hardship created by filing magnetic media. Mail the request to Georgia Department of Revenue, P. O. Box 49432, Atlanta, GA 30359. Include a copy of the approval letter when the report is filed.

Q. What are the requirements for reporting corrected information?

- A. Corrected statements are filed in accordance with the criteria for original reports. Transmittal Form G-1003 should be included indicating that the report contains corrected information. Employers reporting less than 250 corrected statements may submit them on paper copy even if they were required to report the original statements on magnetic media.

Q. Can W-2 forms be reported in the same magnetic media file as other income statements?

- A. No. A separate file must be submitted for each type of statement reported. The type of statement reported in the file should be indicated on the appropriate transmittal form.

Q. How long are employers required to retain income statements?

- A. Employers must retain income statements, or be able to recreate the data, for at least four years after the date of the report. (O.C.G.A. § 48-7-111)